

**Town of Groton
Board of Assessment Appeals
October 1, 2013 Grand List
March 26, 2014 Session Minutes**

The Board of Assessment Appeals met on Wednesday, March 26, 2014 at the Groton Town Hall. Members in attendance were Chairman Charles Stevens, James Mitchell, John Parfitt and alternates Deborah Monteiro and Paul Duarte. The meeting was called to order at 3:00 p.m. by the chairman. The board will sit for appeals on the October 1, 2013 Grand List and the October 1, 2012 Supplemental Motor Vehicle Grand List.

Property Owner: George & Deborah Abad
Property Location: 31 Burrows Street (GLP); PIN 260706485099
Board Decision March 26, 2014: The board reviewed the values of surrounding properties and noted that the value of the subject property is consistent with surrounding properties. Changes in market value which take place subsequent to the revaluation date are not reflected in the towns assigned value until the next revaluation. Since the 2011 value appears consistent with similar properties Parfitt made a motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.
R2013 Acct#300101 Orig. Assmt: \$385,840
Mailed date: March 27, 2014

Property Owner: Mark Silvester
Personal Property: DBA Silvester Associates Inc.
Board Decision March 26, 2014: Parfitt made a motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.
P2013 Acct#298250 Orig. Assmt: \$2,980
Mailed Date: March 27, 2014

Property Owner: Spicers Marina LLC
Property Location: 71 Marsh Road; PIN 260708796371
Board Decision March 26, 2014: Mitchell made a motion for no change, seconded by Stevens, that the application of the Income & Expense provision is applied in a manner consistent with like properties within the Town of Groton. Since no Income & Expense form was filed the application of the 10% penalty is appropriate. The motion passed with a unanimous vote.
Stevens made a motion for no change in value, noting that on the appeal application the appellant did not provide an estimate of value for any of the properties, and that the board feels the value established by the town is correct. The motion was seconded by Parfitt, Mitchell opposed. Motion passed with a 2 to 1 vote.
R2013 Acct# 310575 Orig. Assmt: \$768,691
Mailed date: March 27, 2014

Property Owner: Spicers Marina LLC

Property Location: 0 Marsh Road; PIN 260708797629

Board Decision March 26, 2014: Mitchell made a motion for no change, seconded by Stevens, that the application of the Income & Expense provision is applied in a manner consistent with like properties within the Town of Groton. Since no Income & Expense form was filed the application of the 10% penalty is appropriate. The motion passed with a unanimous vote.

Stevens made a motion for no change in value, noting that on the appeal application the appellant did not provide an estimate of value for any of the properties, and that the board feels the value established by the town is correct. The motion was seconded by Parfitt, Mitchell opposed. Motion passed with a 2 to 1 vote.

R2013 Acct#310576 Orig. Assmt: \$396,935

Mailed date: March 27, 2014

Property Owner: Spicers Noank Inner Marina LLC

Property Location: 93 Marsh Road; PIN 260708890857

Board Decision March 26, 2014: Mitchell made a motion for no change, seconded by Stevens, that the application of the Income & Expense provision is applied in a manner consistent with like properties within the Town of Groton. Since no Income & Expense form was filed the application of the 10% penalty is appropriate. The motion passed with a unanimous vote.

Stevens made a motion for no change in value, noting that on the appeal application the appellant did not provide an estimate of value for any of the properties, and that the board feels the value established by the town is correct. The motion was seconded by Parfitt, Mitchell opposed. Motion passed with a 2 to 1 vote.

R2013 Acct#310577 Orig. Assmt: \$2,364,208

Mailed date: March 27, 2014

Property Owner: Spicers Marina LLC

Property Location: 75 Marsh Road; PIN 260707794025

Board Decision March 26, 2014: Mitchell made a motion for no change, seconded by Stevens, that the application of the Income & Expense provision is applied in a manner consistent with like properties within the Town of Groton. Since no Income & Expense form was filed the application of the 10% penalty is appropriate. The motion passed with a unanimous vote.

Stevens made a motion for no change in value, noting that on the appeal application the appellant did not provide an estimate of value for any of the properties, and that the board feels the value established by the town is correct. The motion was seconded by Parfitt, Mitchell opposed. Motion passed with a 2 to 1 vote.

R2013 Acct#310573 Orig. Assmt: \$3,730,650

Mailed date: March 27, 2014

Property Owner: Spicers Marina LLC

Property Location: 73 Marsh Road; PIN 260708795233

Board Decision March 26, 2014: Mitchell made a motion for no change, seconded by Stevens, that the application of the Income & Expense provision is applied in a manner consistent with like properties within the Town of Groton. Since no Income & Expense form was filed the application of the 10% penalty is appropriate. The motion passed with a unanimous vote.

Stevens made a motion for no change in value, noting that on the appeal application the appellant did not provide an estimate of value for any of the properties, and that the board feels the value established by the town is correct. The motion was seconded by Parfitt, Mitchell opposed. Motion passed with a 2 to 1 vote.

R2013 Acct#310574 Orig. Assmt: \$992,299

Mailed date: March 27, 2014

Property Owner: Paradise Properties LLC

Property Location: 300 Long Hill Road; PIN 168920829123

Board Decision March 26, 2014: The Income & Expense form was required to be filed and was not filed by the due date. State statutes do not allow the Board of Assessment Appeals to waive the penalty without a local ordinance, which Groton does not have. The board lacks the power to grant the relief, but appealing to the board allows the appellant to appeal to Superior Court. Parfitt made the motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.

R2013 Acct#308477 Orig. Assmt: \$3,520,363

Mailed date: March 27, 2014

Property Owner: Groton Hospitality, LLC

Property Location: 224 Gold Star Highway; PIN 168912868323

Board Decision March 26, 2014: The Income & Expense form was required to be filed and was not filed by the due date. State statutes do not allow the Board of Assessment Appeals to waive the penalty without a local ordinance, which Groton does not have. The board lacks the power to grant the relief, but appealing to the board allows the appellant to appeal to Superior Court. Parfitt made the motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.

R2013 Acct#304263 Orig. Assmt: \$7,559,013

Mailed date: March 27, 2014

Property Owner: Arcesi Family Investment Limited Partnership

Property Location: 50 Morgan Point; PIN 260712876056

Board Decision March 26, 2014: Because the purchase of 50 Morgan Point was part of a combined sale with 58 Morgan Point the stated valuation attributed to 50 Morgan Point and the appraisal associated with that property are not indicative of October 2011 values. Parfitt made the motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.

R2013 Acct#300449 Orig. Assmt: \$931,770

Mailed date: March 27, 2014

Property Owner: Schochet Lighthouse LTD Partnership; Agent Phillip A. Goodsell
 Property Location: 441 Long Hill Road; PIN 168920900692
 Board Decision March 26, 2014: The appellant represented the previous owner and noted that the property changed hands within the past few days. The appellant made no presentation to substantiate a different value than that assigned by the town. Stevens made a motion for no change in value and was seconded by Parfitt. The motion passed with a unanimous vote.
 R2013 Acct#309878 Orig. Assmt: \$5,261,200
 Mailed date: March 27, 2014

Property Owner: ECP-PF Operations LLC; Agent Attorney Paul Dorsi
 Personal Property: DBA Planet Fitness
 Board Decision March 26, 2014: The town based its values on the depreciated original purchase price of the equipment. In the absence of an appraisal of the personal property purchased by the new owners the towns depreciation schedule is appropriate. Stevens made a motion for no change and was seconded by Mitchell. The motion passed with a unanimous vote.
 P2013 Acct#297376 Orig. Assmt: \$389,970
 Mailed Date: March 27, 2014

Property Owner: Archland Properties I, LLC; Agent Attorney Paul Dorsi
 Property Location: 561 Long Hill Road; PIN 168808996705
 Board Decision March 26, 2014: The board reviewed the evidence provided by the appellant. Stevens made a motion for no change and was seconded by Parfitt. The motion passed with a unanimous vote.
 R2013 Acct#300452 Orig. Assmt: \$1,494,640
 Mailed date: March 27, 2014

Property Owner: New England Scaffolding; Agent Erica West
 Personal Property: DBA: N E Scaffolding
 Board Decision March 26, 2014: Mitchell made a motion for no change and was seconded by Parfitt. The motion passed with a unanimous vote.
 P2013 Acct#298713 Orig. Assmt: \$83,130
 Mailed Date: March 27, 2014

Monteiro left the meeting. Recess at 5:25 p.m. to 6:07 p.m.

Property Owner: Kohls Department Store #470; Agent: Gregory Servodidio
 Personal Property: DBA Kohls
 Board Decision March 26, 2014: Parfitt made a motion for no change based upon the fact that the town has consistently used the published depreciation schedule and has applied it uniformly to all businesses in the town. The value established by the town was set in a fair and equitable manner. The motion was seconded by Mitchell and passed with a unanimous vote.
 P2013 Acct#270044 Orig. Assmt: \$970,750
 Mailed Date: March 27, 2014

Property Owner: Shri Jalaram, LLC

Property Location: 425 Bridge Street; PIN 168915627693

Board Decision March 26, 2014: Stevens made a motion for no change as the value per unit is consistent with other similar properties in the town. The motion was seconded by Parfitt and passed with a unanimous vote.

R2013 Acct# 310220 Orig. Assmt: \$938,560

Mailed date: March 27, 2014

A motion for adjournment made by Stevens 8:43 p.m., seconded by Mitchell; the motion passed with a unanimous vote.

A motion was made to accept the minutes as written for March 12, 2014, March 19, 2014, March 22, 2014 and March 26, 2014 by Mitchell. The motion was seconded by Parfitt and passed with a unanimous vote.

Respectfully submitted,

Fauna Eller

Asst. Assessor

Clerk to board